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WATER WORKS DISTRICT NO 5
Financial Statements
Period Ending
6/30/12

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **OCT 24 2012**

Affidavit and Revenue Certification

Water Works District No. 5 of the Parish of St. Landry ENTITY NAME

St. Landry Parish

Krotz Springs, Louisiana City, State

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, Sabrina Ellis (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Water Works District No. 5 of the Parish of St. Landry (entity name) as of June 30, 2012 (enter entity's year end date), and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.


(Complete if applicable):

In addition, Sabrina Ellis, (officer's name), who, duly sworn, deposes and says that Water Works District No. 5 of the Parish of St. Landry (entity name) received \$50,000 or less in revenues and other sources for the year ended June 30, 2012 (enter entity's year end date), and accordingly, is not required to have an audit for the previously mentioned year.



Officer Signature

Sworn to and subscribed before me this 16th day of October, 2012.


NOTARY PUBLIC

Officer's Name Sabrina Ellis

Officer's Title Vice President

Entity Address midwestcoolingto@bellsouth.net

Ph/Fax/E-mail (337) 566-2233 or (337) 592-304

JOHN S. DOWLING & COMPANY
A CORPORATION OF CPAs
4766 INTERSTATE 49 NORTH SERVICE ROAD
P. O. BOX 1549
OPELOUSAS, LOUISIANA 70571-1549
PHONE (337) 948-4848

Independent Accountant's Compilation Report

WATER WORKS DISTRICT NO 5
KROTZ SPRINGS, LA

We have compiled the accompanying Statement of Assets, Liabilities, and Net Assets-cash basis of WATER WORKS DISTRICT NO 5 as of June 30, 2012, and the related Statement of Revenues and Expenses-cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

John S. Dowling & Company
October 16, 2012

WATER WORKS DISTRICT NO 5
PO BOX 218
KROTZ SPRINGS, LA 70750-0218
STATEMENTS OF ASSETS, LIABILITIES & NET ASSETS
PROPRIETARY FUND
CASH BASIS
JUNE 30, 2012

ASSETS

CURRENT ASSETS

CASH

CASH IN AMERICAN BANK	\$	337
SAVINGS ACCT-AMERICAN BANK		<u>8,467</u>

TOTAL CASH		<u>8,804</u>
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TOTAL ASSETS		<u><u>8,804</u></u>
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LIABILITIES & NET ASSETS

LIABILITIES

MEMBERSHIPS	\$	<u>8,991</u>
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TOTAL LIABILITIES		<u>8,991</u>
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NET ASSETS

NET ASSETS		(140)
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NET INCOME (LOSS)		<u>(47)</u>
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TOTAL NET ASSETS		<u>(187)</u>
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TOTAL LIABILITIES AND NET ASSETS		<u><u>8,804</u></u>
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WATER WORKS DISTRICT NO 5
PO BOX 218
KROTZ SPRINGS, LA 70750-0218
STATEMENT OF REVENUES AND EXPENSES
EXPENSES - PROPRIETARY FUND
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2012

OPERATING REVENUES

TOTAL OPERATING REVENUES	<u>0</u>
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OPERATING EXPENSES

BANK CHARGES	<u>68</u>
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TOTAL OPERATING EXPENSES	<u>68</u>
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OPERATING INCOME (LOSS)	<u>(68)</u>
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NON-OPERATING REVENUES

INTEREST INCOME	<u>21</u>
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TOTAL NON-OPERATING REVENUES	<u>21</u>
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NET INCOME (LOSS)	<u>(47)</u>
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